

Council Tax Unoccupied/2nd Home Discount Application

How your personal information will be used.

It is our responsibility to keep your information safe. We will only collect the minimum amount of personal information we need to process your application and we may verify the information you provide with information we currently hold on file. We may get information from third parties, or give information to them to check the accuracy of information, and we may share the information you have provided with relevant bodies to manage public funds, or prevent and detect fraud, as permitted by law. To find out what to expect when the Council collects your personal information, please visit our website - <https://www.south-ayrshire.gov.uk/personal-information/>

The Council Tax (Variation for Unoccupied dwellings) (Scotland) Regulations 2013 allows the Council to vary discount for dwellings, which are “unoccupied” or are “second homes”. More details of the circumstances involved and the discount, which will be applied are shown on each section.

Council Tax Reference No.	
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- **Please supply the following contact information in case we need to get in touch with you regarding this application.**

Daytime Telephone No.	
Email address:	

- **To be completed by the person liable for Council Tax**

What is your full name?	
What is the full postal address including postcode of your main home?	
What is the full postal address including postcode of the property that is unoccupied?	
The property has been unoccupied since – (DD/MM/YYYY)	

If you wish to apply for discount, please complete the relevant section of the form and provide any documentary evidence required.

Please read the declaration, sign and date, then return by post to –

South Ayrshire Council, PO Box 31, Ayr, KA7 2PL

or by email to –

council.tax@south-ayrshire.gov.uk - A clear photograph of the application and evidence will be accepted.

Further information on Council Tax can be found at www.south-ayrshire.gov.uk/council-tax You can also access a range of online services at - www.south-ayrshire.gov.uk/contact-us, or contact one of our Customer Service Advisors on 0300 123 0900 if you require assistance.

Declaration	
<p>I confirm that I am the person liable to pay Council Tax for the dwelling listed above and I wish to apply for discount on the basis that it is has no permanent residents. I have enclosed a photocopy of my Council Tax Bill if my main residence is outside of South Ayrshire and I have enclosed documentary evidence to substantiate my claim.</p> <p>I declare that to the best of my knowledge the information in this form is true and complete, and I understand that it is an offence to give false information and that South Ayrshire Council may seek further confirmation.</p> <p>The Council is required to participate in the National Fraud Initiative (NFI) data matching exercise. The name & address data held by the authority in respect of your Council Tax may be used for cross-system & cross-authority comparison for the prevention and detection of fraud and for the legitimate recovery of other Council debts if the law allows.</p> <p>I declare that I will notify the Council within 21 days of any change in circumstances which may affect my liability e.g. discount status no longer applies, if the property is sold or let.</p>	
Signature of Liable Person:	Date

Section 1 – Unoccupied Dwelling	Tick to Apply
<p>This is a dwelling, which is no one's sole or main residence, but which is not a "Second Home".</p> <p>An "Unoccupied Dwelling" will be awarded a discount of 10% for a period of 12 months.</p> <p>An "Unoccupied Dwelling", which has been unoccupied for over a year will not be awarded a discount or any type of reduction. It will be subject to an increase in Council Tax liability of 100%.</p> <p>The only exception to this will be an "Unoccupied Dwelling" where evidence is submitted indicating that the dwelling is being actively marketed for sale or let. In these circumstances, the dwelling must have been unoccupied for two years before the Council Tax can be varied.</p> <p>As detailed overleaf documentary evidence of your main place of residence will be required.</p>	

<p>Section 2 – Second Home</p>	
<p>This is a dwelling, which is no one's sole or main residence, but which is furnished and in respect of which, during any period of 12 months, the person who is liable to pay Council Tax can produce evidence to establish that the dwelling is lived in for at least 25 days during that period.</p> <p>An example of when this may apply would be when the dwelling is used for holiday purposes for at least 25 days in any year by a person or people who have their sole or main residence elsewhere.</p> <p>A "Second Home" will not be subject to the levy and the charge will remain at 100%.</p> <p>As detailed overleaf documentary evidence of your main place of residence will be required. You will also have to provide evidence that the dwelling is furnished and that it has been lived in for at least 25 days in any period of 12 months, which may be affected by this application for discount.</p> <p>Any form of evidence will be considered but examples could include utility bills, TV license and evidence of travel to the "Second Home" and/or home insurance schedule confirming the property is used as a holiday home.</p>	
<p>Section 3 – Major Repairs/Structural Alteration</p>	
<p>This relates to a dwelling, which is undergoing or requires major repair work to render it habitable, or which is undergoing structural alteration during the period of six months beginning with the day on which the dwelling was purchased by the person who is liable for Council Tax.</p> <p>A dwelling subject to "Major Repairs or Structural Alteration" will be awarded a discount of 50% for a maximum period of six months from the date it was purchased.</p> <p>As detailed overleaf documentary evidence of your main place of residence will be required.</p> <p>You will have to provide evidence indicating that the dwelling is subject to major repairs or structural alteration.</p> <p>You should also provide the date that you purchased the dwelling: ____ / ____ / ____</p>	
<p>Section 4 – Unoccupied & Unfurnished</p>	<p>Tick to Apply</p>
<p>This relates to a dwelling, which has been exempt (unoccupied & unfurnished) but only for a period of six months beginning with the day on which that dwelling ceased to be exempt (unoccupied & unfurnished).</p> <p>A dwelling which is "Unoccupied & Unfurnished" will be awarded a discount of 10% for a maximum period of six months from the day that it was no longer exempt.</p> <p>As detailed overleaf documentary evidence of your main place of residence will be required. You will also have to provide evidence that the dwelling is still unfurnished. A check will be made to confirm that exemption has ceased on day that your application for discount begins.</p>	

Section 5 – Purpose-Built Holiday Homes

This relates to a dwelling, which is used for holiday purposes; and which either in accordance with any license or planning permission regulating the use of the site, or for any other reason, is not allowed to be used for human habitation throughout the whole year; or by reason of its construction or the facilities, which it does, or does not provide is unfit so to be used

A dwelling which is a “Purpose-Built Holiday Home” will be awarded a discount of 50%.

As detailed overleaf documentary evidence of your main place of residence will be required.

Documentary evidence of the property status will be required.

Section 6 – Job-Related Dwelling

This relates to a dwelling, which is owned or tenanted by a person whose sole or main residence is a dwelling, which for that person is job-related. Job-related means that the dwelling is provided for that person or his/her spouse by reason of his/her employment in certain pre-defined circumstances.

A dwelling is also job-related if that person or his/her spouse is a minister of religion and the dwelling is inhabited by that person as a residence from which he/she performs the duties of his/her office.

A dwelling is also job-related if that person is a member of the armed forces who pays a Contribution in lieu of Council Tax (CiLOCT) from their wages and they are required to stay in base where they are stationed. A copy of payslip showing the deduction will be accepted as evidence.

A dwelling, which is “Job-Related,” will be awarded a discount of 50%.

As detailed overleaf documentary evidence of your main place of residence will be required.